

John Arden

A
DIALOGUE

BETWEEN A
MEMBER of PARLIAMENT

AND
One of his ELECTORS

CONCERNING
The Window-Tax.

CONTAINING
AMPLE INSTRUCTIONS
For every OFFICER employ'd in the Execution
of the ACT.

PARTICULAR DIRECTIONS
What may Lawfully be done by Persons and Parishes
in their own Defence.

AND
An ESTIMATE of the
Probable Annual Produce of the Duties both in
ENGLAND and SCOTLAND.

By **A. HOOKE, Esq;**

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T O T H E
R E A D E R.

THE Substance of the following Sheets, which was at first drawn up, by Desire, in the concise abstract Manner, and in that plain Jockey Dress, offered its Service to a private Gentleman, is now, through Persuasion and Importunity, to address the Publick in a full trimm'd Suit, as the more fashionable, and better adapted to the Dignity and Grandeur of a General Assembly.

PARTICULAR Instructions, and dry Law-Cases, are, at best, but coarse and homely Fare, and single Services, though ever so good and substantial, always carry a Mechanick Aspect; for which Reason, the Author, in order to render the Entertainment more elegant and palatable, as well as to make it go the farther, has been at the Expence of a little Cookery, to diversify the Dishes, and now serves it up, in Courses, after the Dialogue Form.

THE Plan of the Work is extensive and benevolent, being designed for general Use, and the Author hopes not badly executed; however, be that as it will, if publick Persons receive any Light in the Duty of their Offices, and are prevented from falling into dangerous Errors; or, if private Persons are instructed how to escape Snares, and defend themselves against Frauds and Injuries; his End, as well as the Reader's, will be sufficiently answered.

MANY of the Queries in this small Tract are very important, and all naturally arise out of Incidents in the Conversation; and, the Reader may assure himself, that the utmost Care has been taken to make the Answers

To the READER.

swers clear, pertinent and full, and to give them, as near as possible, in the very Words of the Act itself.

WHERE the Author happens to differ from any Gentleman learned in the Law, about the Construction of the Statute, or on Points undetermined by Authority, he preserves his Modesty, by assigning the Reasons of his Opinion, and appealing to the publick Judgment ; and, if it should be his unhappy Fate to be reproach'd with Heresy, by your Orthodox Canonical Lawyers, who see only with other People's Eyes, and never make Use of their own, he thinks he runs no Risque of Fire and Faggot in a *Protestant* Country, where Free-Thinking, and a Right of private Judgment, must always subsist on the Basis of the Reformation ; and hopes, in Consequence of the Innocence of his Intention (especially as he declares himself open to Conviction, and thereupon ready to make a publick Recantation) that he shall, in all Events, secure an equitable Title to the publick Pardon.

HE has but one Favour to ask of the Reader, on his own Behalf, which is to read the Book through, to give it a fair Trial, and to pass an impartial Judgment ; and, before he condemns any Novel Tenet for Heterodoxy, that he would carefully peruse the Statute, compare the Texts, and study the Point closely : And, if after all there should still happen to be a Disagreement in Opinion, since Error is inseparable from Humanity, that he would admit a fair Debate (either in Publick or Private, as shall be most agreeable to him) and treat the Author with Candour, good Nature and Lenity, becoming a Scholar and a Gentleman.

Adieu.

Erratum. Page 38 Line 8 from the Bottom, *dele* the Word afterwards.




A
DIALOGUE

Between A
MEMBER OF PARLIAMENT,
AND

One of his ELECTORS,

Concerning The

WINDOW-TAX.

El.  IR *John* you are Welcome from London. — You look so well after a Parliamentary Campaign, that I imagine you have not been over diligent in Duty this Sessions ; and, indeed, your early Desertion of the Service, and Retreat into the Country, seems to countenance the Conjecture.

Sir *John*. I know you think us Representatives in some sort accountable to our
A Con.

Constituents for every Step we make, and are apt to take indecent Freedoms with us before an approaching Election. However, although I differ with you in my Sentiments, yet to avoid the Imputation of Neglect of Duty, I shall for once condescend to give you the true Motives of my Conduct.

You must know then, that the Supplies, for the current Service, being granted and the Funds settled (in which I heartily concurred) and having no Curiosity to hear Lord Lovat's Tryal, I took the Opportunity to ask leave of the House to go into the Country for a Fortnight, partly to breathe a little fresh Air, but more especially to regulate some private Affairs with my Tenants, who were impatient for Instructions about the Window Act.

Elect. I find, Sir *John*, you are an accomplish'd Politician; you can hold with the Hare, and run with the Hounds; can openly join the Minister in Town, to give a home Stroke, and privately ride Post into the Country to parry the Blow. *But jesting apart* — I am glad you mentioned the Window Act, because every Body is solicitous to know its Contents, and I am told it is so hard to be procured, and so long, that few can come at it, and fewer retain the Substance of it after Perusal. You will therefore do me a Favour to indulge a few Questions on the Subject,
that

that I may be qualified to instruct my Neighbours.

Sir John. That I will with all my Heart, and you may depend on my Answers; for I am Master of the Subject.

Elect. Pray, *Sir John*, what are the general enacting Clauses?

Sir John. From the 25th Day of *March* 1747, there is to be charged, raised, levy'd and paid to his Majesty, his Heirs, &c.

For and upon every Dwelling-House inhabited now, or hereafter to be, erected in *England*, two Shillings yearly.

And for every Window or Light, in every Dwelling House in *Great Britain*, having ten, eleven, twelve, thirteen, or fourteen Windows, Six-Pence; fifteen, sixteen, seventeen, eighteen, or nineteen Windows, Nine-Pence; and twenty Windows or Lights and upwards, one Shilling yearly, for each Window, over and above the Duty of two Shillings upon Houses in *England* first above-mentioned; which Rates, or Duties, are to be paid Quarterly on the four most usual Days of Payment in the Year, by equal Portions; the first Payment to be made on the 24th Day of *June* next.

Elect. How is this Duty to be charged?

Sir John. It is to be charged, only, on the Inhabitants, or Occupiers, of such Houses, except when they are Lett in different Apartments, to several Persons, and
in

in that Case, if the Landlord pays other Taxes and Parish Rates for the same, he is to be deemed the Occupier, and to be charged accordingly.

Elect. What does the Law say shall be deemed a House inhabited; are Cellars, Ware Houses, Malt Houses, Brew Houses, Barns, Stables, Work Shops, and other Out Houses within the Meaning of the Act?

Sir John. The Act is silent on this Head; but my private Opinion is, that, if Out-Houses are contiguous to Houses inhabited, they will be deemed Part of such Houses, and rated accordingly; but otherwise, where they are distinct and separate, though they should be, not only occasionally, but constantly used for other Purposes. But Houses, whereof the Keeping only is committed to the Care of any Person, or Servant, are expressly declared to be within the Meaning of the Act, and are subjected to the Payment of the like Rates and Duties, as if inhabited by the Tenants or Occupiers.

Elect. Are no Persons whatsoever excused from the Payment of these Duties?

Sir John. Yes. Occupiers of Houses, who, by Reason of Poverty, only, are exempted from the usual Taxes and Payments towards the Church and the Poor, if they dwell in Cottages not containing above nine Windows or Lights in the Whole, and are not Servants, or Persons, to
whose

whose Care the Keeping only of such Houses is committed, are excepted out of the Act, but not otherwise.

Elect. Don't Letters Patents granted by the Crown to certain Persons or Places, exempting them generally from the Payment of Taxes, also exempt them from the Payment of Window Money ?

Sir John. No. This Case is particularly provided against, in the Act ; and all *Non Obstantes*, in such Letters Patents, in Bar of any Acts of Parliament for Supplies, are expressly declared Void and of none Effect.

Elect. How does the Law stand with Respect to Minors ?

Sir John. Their Parents, Guardians and Tutors, upon Default of Payment by Infants, are made liable to, and chargeable with, the Payments such Minors ought to have made, and subjected to the same Methods of Recovery as other Persons.

Elect. How are Houses inhabited by several Families to be rated ?

Sir John. As if inhabited by one Family only ; except Colleges or Halls in Universities, and Edifices in any of the Inns of Court or Chancery, in which Cases, each distinct Chamber, or Apartment, is subjected to the same Rates and Duties, for the Number of Windows therein, as if it were an entire House.

Elect. What is to be deemed a distinct Window, or Light, within the Meaning of the Act ?

Sir

Sir *John*. This in general, is easily resolv'd; but where two or more Windows, or Lights, are fixed in one Frame, if the Partition between them is of the breadth of twelve Inches, the Window, or Light, on each Side of such Partition will be deemed as a distinct Window or Light; and if such Window in Frames gives Light into more Rooms than one, such Window shall be reckoned and charged as so many separate Windows as there are Rooms enlightened thereby.

Elect. Are internal Windows or Lights, such as Glass Doors, Bar Windows, or Windows giving Light into inward Rooms, and Closets, that have no immediate Communication with the external Light, chargeable by the Act?

Sir *John*. This being what the Lawyers call a *Casus Omissus*, or a Case not mentioned in the Act, is a moot Point, and cannot be certainly determined; but my private Opinion is, they are not.

First, because, generally speaking, these internal or secondary Windows, are made more for Ornament, and Prospect from one Room into another, than for any other Use or Benefit.

Secondly, Because if these are to be rated, the Light in Fact would be doubly taxed, *viz.* Primarily, when intromitted from without, thro' the external Windows, and again, when passing from within thro' the

the internal or secondary ones, it being in both Cases, but one and the same Light. And,

Lastly, Because the Surveyors (who, if they knowingly under-rate or over-rate any Person, are subject to great Penalties) have no Power given them, by the Act, to survey every Room or Closet in a House, or Liberty to enter the House at all, otherwise than by passing thro' it into the Back-Yard, in Order to inspect the Windows or Lights externally.

Elect. By whom is this Act to be executed?

Sir John. by the Lords of the Treasury, Commissioners, Surveyors, Assessors, Collectors, Receivers General, and Peace Officers, who have different Provinces assign'd, and distinct Powers granted, them, by the Act.

Elect. What are the Lords of the Treasury to do?

Sir John. They are to appoint such Persons to be Surveyors or Inspectors of Windows within the Kingdom of *Great Britain* as they shall think meet.

They are, from Time to Time, to give the Surveyors, and all other Officers and Persons employed in the Execution of the Act, such Orders, Instructions, and Directions as shall be thought necessary, which they are to observe and follow.

They

They are, out of the Monies arising from the Duties, to settle and appoint such Salaries and Allowances for the Service, Pains and Labour of the Surveyors, and other Officers employed in the Execution of the Act; and also for discharging the incidental Charges and Expences, necessarily attending the same, as they shall think fit and reasonable.

Elect. Who are appointed to be Commissioners for executing the Act, and what is their Power and Duty?

Sir John. The present and future Commissioners of the Land Tax, whose Powers and Duties are extensive and various; of which I will give you a brief Recital.

The Commissioners, after assembling and dividing themselves into their respective Districts, (which for the first Time must be on or before the 18th Day of *April* 1747, and afterwards on or before the 30th Day of the same Month Yearly) are to call together, by Precept, such Number of Inhabitants of the Districts within their several Divisions as they shall think most convenient, to be Presentors and Assessors, requiring them to appear at such Place and Time as they shall appoint not exceeding ten Days.

On the Appearance of the Assessors, the Commissioners are to read, or cause to read to them, the several Rates and Duties mentioned in the Act, and direct them in what Manner they are to make their Certificates

tificates and Assessments accordingly, and then appoint another Day for them to bring in their Certificates, in Writing under their Hands, to be verify'd on their Oaths.

The Rates being ascertained, and the Certificates thereof returned (which must be done on or before the 4th Day of June Yearly) it is the Duty of the Commissioners to peruse the Certificates, or Assessments, annually delivered, and to examine the Assessors and Presentors thereof; and if at the Time of such Delivery, or within ten Days after, they know, or suspect, that any Dwelling House, or the Names of any Persons, chargeable by the Act, are omitted, or the full Number of Windows therein are not set down; or that any House is undercharged, or not duly charged according to the Act, they have Power to summon the Inhabitant of such House to appear before them, at a Time prefixed, to be examined touching the Premises; and —

Elec. What if the Person summoned does not appear, have the Commissioners a compulsive Power in such Case? Or how are they to proceed?

Sir John. If the Person summoned shall neglect to appear, not having a reasonable Excuse for such his Default, he shall pay double the Sum he ought to have been set at.

Elec. Pray go on, *Sir John*, I beg Pardon for the Interruption.

B

Sir

Sir John. I was going further to tell you, that the Commissioners are also required, and authorized, generally, by all lawful Ways and Means, to examine and enquire into the Number of Windows, or Lights, in any Dwelling House, charged, or omitted to be charged, and to enlarge, alter, abate, or diminish, the Assessments delivered to them, so that such Rates may be set and imposed upon every Dwelling House, as shall be according to the true Intent and Meaning of the Act.

Elect. Well, what is to be done afterwards?

Sir John. The Rates being examined, and settled, the Commissioners are next to allow the Assessments, by setting their Hands and Seals thereto, and, at least ten Days before the Duties shall become due, to issue out Warrants under their Hands and Seals, appointing two of the Persons named in such Assessments, or any other two Persons, as they shall think able and responsible, to be Collectors in the respective Divisions and Places for which they are appointed; and forthwith deliver such allowed Assessments to the said Collectors respectively, for the speedy levying the said Duties, as they shall become due.

Elect. What! are the Commissioners empower'd by the Act to appoint Collectors at their own Discretion?

Sir

Sir *John*. Yes. For tho', as I told you, the Assessors are to return the Names of two or more able and sufficient Persons (within the Limits of the Parishes or Places where they are Assessors) to be Collectors, for whom the Inhabitants are made answerable; yet, by a subsequent Clause in the Act, the Commissioners are not tied by the Nomination of Assessors, but may appoint any other two Persons, as they shall think able and responsible, to execute the Office of Collectors, for the respective Divisions and Places for which the Persons named by the Assessors were so presented.

Elect. What is the further Duty of the Commissioners?

Sir *John*. The Commissioners are also required, by the Act, within three Months, at farthest, after the 25th Day of *March* Yearly, (all Appeals being first heard and determined) to cause Duplicates to be made out and delivered to the Receiver General, and also transmitted to the Offices of the King's Remembrancer, for which the proper Officers are to give Acquittances *gratis*.

Elect. How are the Duplicates to be made out?

Sir *John*. They are to be made out for the same Hundreds, Wards, Parishes, or Places, for which distinct Duplicates are, and have been, usually made out for the Land Tax, in which are to be inserted the Names and Surnames of the several Assessors

fors and Collectors for every such Hundred, Ward, Parish, or Place, as aforesaid.

Elect. Having mentioned Appeals, give me leave to interpose a Moment, and to ask you how they are to be conducted?

Sir John. The Commissioners are, in the first Place, to appoint the Time and Place for hearing Appeals, and the Day or Days of Appeal must be within thirty Days from the respective Quarterly Days of Payment appointed by the Act. Upon the Appeal, the Commissioners are to examine the Parties complaining, upon Oath, concerning the Number of their Windows; and upon due Examination and Knowledge thereof, to abate, defalk, enlarge, or encrease the Assessments, and, on Non Payment thereof, to estreat the same into the Exchequer: And all such Appeals, once heard and determined by the Commissioners, are, by the Act, declared to be final.

Elect. How shall People know the appointed Days of Appeal? Is there no publick Notice to be given thereof?

Sir John. Yes. The Commissioners are to give Notice to the Collectors of the Time and Place of Appeals, and the Collectors, within ten Days afterwards, are to cause the same to be published in every Parish Church or Chapel within their Districts, and also affixed in Writing upon the Doors of such Churches and Chapels; and, on the other Hand, the Appellant is likewise obliged

ged to give Notice, in Writing, to the Assessor of the Place, of his Intention to appeal, that he may then and there attend to justify his Assellment.

Elect. What further Powers are vested in the Commissioners?

Sir John. If Collectors shall detain in their Hands the Monies by them received, or neglect or refuse to pay the same, and every Part thereof, as directed by the Act, the Commissioners are empowered to levy it by Distress and Sale of their Goods, &c. to imprison their Persons, and seize their Estates, Freehold or Copyhold, Real or Personal, in Possession, or descending to their Heirs, Executors, and Administrators, wheresoever the same can be found; and, after appointing a general Meeting of the Commissioners of the Division, and giving ten Days Notice of the Place of such Meeting, in case the Monies so detained are not paid, or satisfied, as it ought to be, to sell and dispose of such Estates, or any Part of them, to satisfy and pay, unto the Receiver General, the Sums so detained.

Elect. Are the Commissioners, in this Case, to proceed *ex Officio*, or are they to stay till Complaint be made of a Default of Payment, by the Receivers General, or their Deputies?

Sir John. To proceed *ex Officio*, as well as upon Complaint, they being empowered and required, from Time to Time, to call
for

for an Account from the respective Receivers General, of all the Monies received by them of Collectors, and of the Payment thereof into the Exchequer; and in Case of a Failure in the Premises, to cause the same to be forthwith levied and paid, according to the true Intent and Meaning of the Act.

Elect. What is to be done if any of the Officers, employ'd in the Execution of the Act, do not perform their Duty?

Sir John. If any Assessor, Collector, or other Person, appointed by the Commissioners, shall wilfully neglect or refuse to perform his Duty, in the due and speedy Execution of the Act, the Commissioners are empowered and required to impose on such Defaulter, any Fine, not exceeding twenty, nor less than five, Pounds, for one Offence, to be levy'd, certify'd, and given in Charge to the Receivers General, amongst the Rates aforesaid.

Elect. How, and by whom, are the Commissioners and Assessors to be rated?

Sir John. The Commissioners are to assess every Assessor, within their respective Limits, and also each other; and if any Controversy shall arise between them, concerning the Assessment of other Commissioners, the Commissioners interested therein shall not only have no Voice, but also withdraw during the Debate, and until such Time as their Cases shall be determined by

by the other Commissioners; and all Questions and Differences, touching the said Rates and Duties, are, upon Complaint of the Person grieved, finally to be determined by the Commissioners, without further Suit at Law.

Elect. What is to be done where there are Privileged Places within the Precincts of any Assessors or Collectors?

Sir John. In all Privileged or extra-parochial Places, the Commissioners are specially to appoint two Persons living near such Places to be Assessors, and also two others to be Collectors, who are to make Assessments, and collect Monies there in the same Manner as in other Places; but no Person whatsoever, inhabiting a City, Burrough, or Town Corporate, is compellable to be an Assessor or Collector out of the Limits thereof.

Elect. How many Commissioners make a Quorum?

Sir John. In all Cases there must be three Commissioners at least to constitute a Quorum.

Elect. If there should not be a sufficient Number of acting Commissioners in any Parish, or Place, how is that Defect to be supply'd?

Sir John. Where Assessments and Duplicates have not been made out in due Time, for Want of a sufficient Number of acting Commissioners in the Places for
which

which they ought to be made, the Commissioners living in any neighbouring Parish or Place, within the same County, are empowered to supply the Deficiency.

Elect. Are the Commissioners obliged to receive the Sacrament to qualify themselves to act ?

Sir John. No. The Commissioners employed in the Execution of this Act, are specially exempted from all Penalties of the Act of the 25th *Car. II.* for preventing Dangers which may happen from Popish Recusants.

Elect. What is the Province, Power, and Duty of the Surveyors ?

Sir John. Having already told you, Page 7. by whom they are to be appointed and paid, it evidently follows that they are intended to be Checks, in behalf of the Crown, on the other Officers appointed by the Commissioners ; and their Duty by the Act is,

To Survey and Inspect Houses, to View and Number the Windows or Lights in each House, to peruse and examine the Assessments or Certificates, and if they find any Person or Premises under-rated, or not rated and charged as the Act directs, they are impower'd, if they shall see Cause for so doing, to alter and amend such Assessments themselves before they are signed by the Commissioners.

Elect.

Elect. How are they to proceed, in such Case, after the Rates are signed and allowed by the Commissioners?

Sir John. They are, by Way of Surcharge, to certify such Omission or Under Rate, in Writing under their Hands, to three or more of the Commissioners, within the Division where such Neglect or Failure shall happen to be, in order to have the same rectified and levy'd accordingly.

Elect. Have the Surveyors a Power to enter into, and inspect every Part of a House, without Leave of the Occupier?

Sir John. No. But they are impower'd, at seasonable Times, with a Constable or other Peace-Officer, to pass through any House, in order to go into the Yard or Backside, there externally to View and Inspect the Windows or Lights of such House, that cannot be conveniently seen or number'd without it, and this they have Liberty to do twice in every Year during the Continuance of the Act.

Elect. Is there no Provision, in the Act, for preventing wrong Charges, that People may not be, unnecessarily, put to the Trouble of Appeals?

Sir John. Yes. If any Surveyor of the Duties, shall knowingly or wilfully, thro' Favour or Malice, under rate or over-rate, or omit to charge any Person or Persons, liable to the Payment of the Rates and Duties granted by the Act, or shall be

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guilty

guilty of any corrupt or illegal Practices, in the Execution of his Office, he shall for every such Offence forfeit the Sum of one hundred Pounds, and be dismissed from his Employment.

Elect. What is the Duty of the Assessors by the Act?

Sir John. The Assessors, on the Day prefixed by the Commissioners, are to bring in Certificates, or Assessments, in Writing under their Hands, to be verify'd upon their Oaths, of every Dwelling House inhabited and charged by the Act, within their respective Limits, and of the Number of Windows or Lights in each House, together with the Names and Surnames of the several Occupiers or Inhabitants thereof, and of the several Sums of Money they ought to pay by Virtue of the Act, without Concealment or Favour, upon the Penalty of forfeiting any Sum not exceeding five Pounds, nor less than forty Shillings.

They are also, at the same Time, to return the Names of two, or more, able and sufficient Persons, within their respective Limits, to be Collectors of the several Rates and Duties granted by the Act;

They are from Time to Time, upon Notice in Writing given them by Persons intending to appeal against the Rates, to attend the Commissioners at the Time and Place appointed, to justify their Assessments; and before they enter upon the Execution of

of their Offices, they are to take the Oaths appointed by the 1 *W. & M.*

Elect. By whom are these Oaths to be administred ?

Sir John. By the Commissioners of the County, Shire, Stewarty, City, or Place where the Assessments are to be made, who are also empowered to administer all other Oaths required by the Act to be taken by any Officer or Person whatsoever.

Elect. What is the Duty and Power of Collectors by the Act ?

Sir John. As soon as the Collectors have received the Assessments and Warrants under the Hands and Seals of the Commissioners, for the speedy collecting and levying of the Rates and Duties payable by the Act, they are required, within ten Days after the same shall become due, to make Demand thereof of the Parties charged, or at the Places of their last Abode, and, upon Payment, to give Acquittances under their Hands *gratis*, which Acquittances are declared by the Act to be a full Discharge to every Person paying the same, against his Majesty, &c.

They are, within ten Days after receiving Notice from the Commissioners of the appointed Places and Days of Appeal, to cause the same to be published in every Parish Church or Chapel within their Districts, on the Lord's Day, immediately after Divine Service, (if any) and also on
the

the same Day, to cause like Notice to be fixed in Writing on the Doors of such Churches and Chapels, that Persons who think themselves over-rated, may know when and where to make their Appeal to the Commissioners.

They are, within twenty Days after receiving the Moneys due upon the Rates, to pay the same, at such Place as the Commissioners shall appoint, not being above ten Miles from the place of their Habitations, unto the Receiver-General, or his Deputy appointed under Hand and Seal and notified as such to the Commissioners, whose Receipts are, by the Act, declared to be a sufficient Discharge to every such Collector.

They are, within ten Days after the first Meeting of the Commissioners yearly, to cause Copies of the Assessments given to them, and of their Collection thereon, fairly written and signed by them, with the necessary Alterations therein, by Reason of new Houses erected, or the Number of Windows in any House increased, or the Change of Inhabitants or Occupiers, or otherwise, to be delivered to the Commissioners acting in the Divisions or Places for which they were appointed Collectors respectively.

Elect. If Persons neglect or refuse to pay their Rates when demanded, how is the same to be levied ?

Sir

Sir John. Upon Non-payment of the Rates, upon Demand made by the Collectors, according to their Warrants, they are authorized and required by the Act to distrain the Goods and Chattels of the Defaulter, and to keep the Distress four Days at the charge of the Owner, and if not redeemed within that Time, to cause it to be appraised by two or more Inhabitants of the Place, and sold for Payment thereof, and, after deducting the Charges of taking and keeping the said Distress, they are to return the Overplus, if any, to the Owner.

Elect. Will the general Warrant or *E-streat*, usually annexed to Assessments by the Commissioners, justify such Distress, or is it necessary for Collectors to have a special Warrant for that Purpose?

Sir John. I am of Opinion a special Warrant is not necessary, but that the general Warrant annexed to the Assessment, if there be apt Words therein to empower the Collector to make Distress, will justify such Officer, in case of Non payment on Demand made according to the Precept, to distrain the Goods and Chattels of any Person specially and rightly named in such Assessment, provided there be no Obstruction or Resistance.

Elect. Suppose the Inhabitant's Name be not in the Assessment, which must frequently be the Case in Yearly Rates, on
Account

Account of the Quarterly Change of Tenants, how is such Inhabitant charged ?

Sir John. In this Case, if to the Person specially named in Possession of any House, there be added *or Occupier*, I apprehend those general Words will sufficiently charge every future Inhabitant of such House with the Payment of the Duties rated thereon, and, in case of Non-payment, equally subject him to Distress and Sale, with others specially named; but with this Difference in levying it, that the Collector must have a special Warrant, under the Hands and Seals of three or more of the Commissioners, for that Purpose, to justify such Distress.

Elect. Suppose the Person specially named in the Assessment be removed, and there be no general Words to comprize the future Occupier, will such future Occupier be exempt from the Duties charged on the House he occupies ?

Sir John. Before the Rates are signed and allowed by the Commissioners, such Mistake may be easily rectify'd by them, or by the Surveyors, who, by the Act, are expressly empowered so to do; but afterwards, 'tis doubtful, whether such future Inhabitant can be rated, or the Duties charged on such House be raised and levied at all. Because the Clause empowering Surveyors to make Surcharges, do not, in my Opinion, comprize the Case of Persons
that

that are wholly omitted in the Rate, but only when under rated, the Words of the Clause being as follows, viz. *and if any Surveyor or Surveyors shall, after the Rates or Assessments are signed and allowed as aforesaid, find or discover, upon his or their Survey, that any Dwelling Houses, Windows or Lights, which should and ought to be charged with the Duties, have been omitted to be charged therewith, or are under rated, such Surveyor or Surveyors shall certify the same in Writing, under his Hand, by Way of Surcharge, to any three or more of the Commissioners, in order to have the same certify'd in the Assessment, and the Commissioners are thereupon to cause the same to be rectified, and the said Rates and Duties levied accordingly,*

Elect. Pray, Sir John, is not this a great Oversight in the Act, and may it not be attended with some Loss to the Revenue?

Sir John. I think it was an Omission, that this Case was not more particularly provided for, which might easily have been done, by inserting the Word *Persons* as well as *Dwelling Houses, Windows and Lights*, in the Clause above-mentioned; but I am apprehensive that the Revenue cannot suffer by it, if the Surveyors and Commissioners, when they peruse and examine the Assessments before they are sign'd and allowed, be careful to see that the general Words, *or Occupier*, be set against
the

the Name of every Person specially rated in such Assessments.

Elect. What is to be done in case of Obstruction or Resistance, or where no sufficient Distress can be found on the Premises?

Sir John. In the first Case, the Collectors are authorized to break open any House, in the Day Time, upon Warrant under the Hands and Seals of three or more Commissioners, calling to their Assistance the Constable, or other Peace Officer, where any Refusal or Resistance shall be made, who at his Peril is required to be aiding and assisting in the Premises. And

In the second Case, where no sufficient Distress can be found whereby to levy the Duties, and the same be not paid within twenty Days after Demand, the Commissioners are authorized by Warrant under their Hands and Seals to commit the Defaulter to the common Goal, without Bail or Mainprize, until Payment shall be made.

Elect. If the Occupier of a House should remove, with his Effects, into another Parish, out of the Jurisdiction of the Commissioners of the Division, without first paying the Duties charged on him for such House; what is then to be done?

Sir John. In this Case, the acting Commissioners, for the Place where Rates and Duties charged, are unpaid by the Person removing, are required to sign and transmit a Certificate thereof, to the acting Commissioners

missioners of the Parish or Place where such Defaulter shall happen to reside, who are impowered to levy the same upon the Party removed, and cause the Monies, so levied, to be paid to the Collectors of the Place from whence he did remove.

Elect. But suppose he should remove the Day before the Quarter Day, on which the Duties charged on such House shall become due; will he be liable to the like Process for the whole Duty of that Quarter, or for any, and what Proportion thereof, when it shall become due?

Sir John. A similar Case to this being stated to the present Ld. Chancellor, when he was Attorney General, I shall transcribe his Answer to the Question put thereon, *mutatis mutandis*, which I believe will give you entire Satisfaction?

These Duties being expressly made payable by the Act at Midsummer, Michaelmas, Christmas, and Lady-Day, only, I am of Opinion, that Persons who quit their Houses before either of those Quarter Days, are not liable to pay any Part of these Duties for the then current Quarter, the several Quarterly Payments being entire, and the Act having charged them only upon the Inhabitants or Occupiers, for the Time being, their Executors or Administrators; and consequently, Persons so removing are not liable to the Process above-mentioned.

D.

Elect.

Elect. According to this Opinion, if one Person quits a House, and another enters, any Time before Quarter Day, the Person so entering is subject to the Payment of the whole Duty for that Quarter, and the Person quitting cannot be charged at all.

Sir John. Mr. Attorney General's Opinion is clear on this Head, and very full in his Answer to the second Question put him, to the Effect following, *Whether Persons who enter upon Houses within the Quarter, are liable to the Payment of the whole Duty for that Quarter?* To which he answers, *Mutatis mutandis*, as follows, *I am of Opinion, that the Inhabitant or Occupier of a House at the Times when these Duties shall become due, is liable to pay the whole Duties for that House for the Quarter then ending, notwithstanding he entered in the Middle of, or at any Time during, that Quarter; and though some Harasship may possibly arise from hence to particular Persons, that is to be regulated between Landlord and Tenant, or between a precedent and subsequent Tenant, and does not at all concern the Crown.*

Elect. If this be Law, won't the Revenue frequently suffer by Removals, without an immediate Succession of Occupiers?

Sir John. I think it must be always the Case when one Tenant removes before the Expiration of the Quarter, and the House continues void the next Quarter;
or

or when the succeeding Tenant does not enter till after the Day on which the Money became due. For it cannot be charg'd on the Landlord, by the Act; nor on the Tenant removing, or succeeding, if neither of them inhabited the House at the Time when the Duties became due, according to Mr. Attorney General's Opinion above recited; so that, by Consequence, in all such Cases, there must, necessarily, be a Loss to the Revenue of so much Money as became due, at the Time when there was no Occupier, or actual Inhabitant of the House charged therewith.

Elect. What is the further Duty of Collectors by the Act?

Sir John. They are to make, and deliver to the Receivers General, or to their Deputies, a perfect Schedule, fairly written on Parchment, under their Hands and Seals, signed and allowed by three Commissioners at least, of the Names and Surnames, and Places of Abode, of every Person, within their respective Collections, that shall make Default of Payment of any Sums on them rated or assessed, respectively, to be returned into the Exchequer, that Process may go out from thence against the Defaulters,

Elect. Is there no Penalty on Collectors who make false or fraudulent Collections?

Sir John. Yes. If Collectors shall gather Duties by any Rate or Book not sign'd

and allowed by the Commissioners, or from any Person not charged therewith, or more Money than is actually charged therein, or shall fraudulently alter such Book or Rate, after signed and allowed as aforesaid, or shall not pay the whole Money by them collected, as the Act directs, they shall, for every such Offence, forfeit the Sum of twenty Pounds.

Elect. What other Remedy is there against Collectors who detain Money in their Hands, and neglect, or refuse, to pay the same, according to the Direction of the Act?

Sir John. The Receivers General are to call upon them to hasten the Payment of all Monies by them received, and, in Default of Payment, are empowered to levy the same upon them, by Warrant under the Hands and Seals of three Commissioners, by Distress and Sale of their Goods and Chattles; the Commissioners are also empowered to imprison their Persons, and seize and secure their Estates, Freehold or Copyhold, Real or Personal, in Possession, or descending to their Heirs, Executors and Administrators, and to sell the same, or any Part thereof, to make good the Deficiency.

Elect. Is there any Provision in the Act to prevent Deficiencies, in Case of the Failure of Collectors with Arrears in their Hands?

Sir

Sir John. Yes. The Parishes and Places by whom Collectors are employed, are made answerable for all the Monies by them received ; and, if any Arrear shall happen by Reason of the Failure of Collectors, the Commissioners are to cause such Arrears to be re-assessed, within such Parishes and Places respectively, on all Houses, Windows and Lights, that are liable to the Payment of the Rates and Duties chargeable by the Act.

Elect. Will this Provision take Place, when none of the Persons, nominated and returned by the Assessors, are made Collectors, but where the Commissioners appoint others at their own Discretion ?

Sir John. I am of Opinion it will not : Because, on the Failure of Collectors, such Parishes and Places, only, are, by the Act, re-assessible, as were by a preceeding Clause made answerable for their Collectors ; and no Parishes or Places are, by that Clause, made answerable for Collectors, but those by whom such Collectors are employed ; and how, or in what Sense, Officers can be said to be employed by Parishes or Places, who have no Hand in nominating, appointing, or paying such Officers, is hard to be conceived.

Elect. Pray, *Sir John*, what then is to be done in such Cases ? Is any other Method to be taken to secure the Revenue, or
must

must the Crown absolutely lose such Arrears?

Sir John. Possibly the Commissioners themselves, who are expressly required by the Act to appoint *able and responsible* Persons to be Collectors, may, some Way or other, in case of a Failure, be made accountable for their own indiscreet and arbitrary Appointments; for which Reason, I think, Commissioners should be extremely cautious, on their own Account, how they appoint any other Persons to be Collectors, than such as are nominated by the Assessors, as well as on Account of the Crown, since such Arrears, if the Commissioners themselves are not, in this Case, answerable for it, must for ever remain a Deficiency unprovided for by the Act.

Elect. I remember, on our first Day's Conference, you were pleased to deliver it as your private Opinion, that Malt Houses, Workshops, and other Outhouses, not inhabited, nor contiguous to Dwelling Houses, were not chargeable with the Duties by the present Act; which Opinion, being diametrically opposite to that of Mr. Attorney General *Northey*, that I have since seen, on the Case stated to him from the Former Acts, I should be glad to be informed, *Sir John*, upon what Reasons you differ in Opinion from that Gentleman, since there is no material Difference, in any of the Acts, as to the Wording of the Clauses relative to that Subject?

Sir

Sir *John*. That very Opinion of Sir *Edward Northey*, which you mention, and which I had then seen, connected with the total Silence of the present Act on the Subject, is the Ground and Foundation of the Difference between us. For, the Opinion of an Attorney General being no Authority in Law, and there being no adjudged Case upon the Point since, it may, I think, be reasonably inferred, that if the Legislature had intended to adopt that Opinion, they would, for preventing Doubts that might arise, have specially mentioned the Case of such Outhouses in the present Act, and have explicitly ratify'd and confirm'd it.

This the Parliament has done in other dubious Points which are now clear'd up ; particularly that of Landlords letting out their Houses in several Apartments, in which Case it was formerly doubted, whether the Duties on such Houses could be charg'd on the Landlord ; but upon a State of it to Mr. Attorney General *Trevor*, which is printed at the End of the Collection of the Window Acts, he gave it as his Opinion, that the Landlord, in such Case, was to be deemed the Occupier, and rateable accordingly. This is now the Law ; and is expressly declared to be so by the present Act : Whereas the Case of Malt Houses, Work Shops, and other Outhouses, remains still undetermined by any proper Authority whatsoever. *Elect.*

Eleſt. What is the Power and Duty of Receivers General by the Act?

Sir John. They are, in the first Place, to appoint Deputies, under their Hands and Seals, to receive and give Discharges, and are required to notify the same unto three or more of the Commissioners in their respective Divisions, within twenty Days after their first general Meeting, and so from Time to Time, within the same Number of Days, after the Death or Removal of any Deputy, if any such shall happen.

They are to call upon and hasten Collectors to make Payment, to them or their Deputies, of all the Monies by them received, and to give Acquittances *gratis* to such as pay the same; and, in Default of Payment, they are empowered, having a Warrant under the Hands and Seals of the Commissioners, to levy upon the Defaulters, by Distress and Sale of their Goods and Chattles, all such Sums as shall remain unpaid according to the Act.

They are to pay all Monies by them received of Collectors into the Exchequer by Quarterly Payments, on the respective Days appointed by the Act, or within forty Days after; and in case any Receiver General, or his Deputy, shall pay any Part of such Monies to any Person whatsoever, other than into the Receipt of his Majesty's Exchequer, and within the respective Times
limited

limited (except the necessary Charges of receiving, levying, managing, paying, and accounting, as directed by the Act) such Receiver General shall, for every such Offence of himself, or his Deputy, forfeit the Sum of Five Hundred Pounds.

Elect. By whom, and in what Manner, is this Penalty to be recovered?

Sir John. By any Person that shall sue for the same, in any Court of Record, by Bill, Plaint, or Information, wherein no Essoign, Protection, or Wager of Law is to be allowed.

Elect. What are those excepted necessary Charges of Receiving, Levying, Managing, Paying, and Accounting, as directed in the Act?

Sir John. Every Receiver General is to be allowed Two-pence in the Pound for what Money he shall pay into the Receipt of his Majesty's Exchequer; every Collector Three-pence in the Pound, for what Money he shall pay to the Receiver General or his Deputy; and, for Writing and Transcribing the Assessments, Warrants, Estreats, and Duplicates, the Commissioners Clerks, respectively performing the same, are, by Warrant under three or more of their Hands, to receive, from the respective Receivers General or their Deputies, Three Halfpence in the Pound, of all such Monies as they shall receive by Virtue thereof, provided the said Warrants or E-

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streats,

streats, and the Duplicates thereof, be made out and deliver'd to the said Receivers General, and into the respective Offices of the King's Remembrancer, within the Times limited by the Act, and not otherwise.

Elect. What is the further Duty of the Receivers General ?

Sir John. They are to return, into his Majesty's Courts of Exchequer in *England* and *Scotland* respectively, the Schedules delivered to them or their Deputies, by the Collectors, containing the Names, and Places of Abode, of all Persons making Default of Payment of any of the Sums rated, or assessed, on such Persons, that they may be charged with Processes out of the respective Courts, according to the Course thereof in that Behalf.

Elect. Are the proper Officers of the respective Courts of Exchequer obliged, in Consequence of such Returns, to issue out Processes accordingly ?

Sir John. Yes. Every proper Officer therein concerned, is expressly required, by the Act, to take Care, from Time to Time, that such Processes be duly issued, and made effectual, so that all Arrears may be speedily recovered, and paid into the said Exchequers respectively.

Elect. Suppose the Receivers General should make false Returns, and innocent Persons should, in Consequence thereof, be damaged

damaged by Proseses out of the Courts, what is the Remedy ?

Sir John. If any Receiver General shall certify any Sums of Money to be in Arrear or unpaid, after the same hath been received by him or his Deputies; or shall cause any Person to be set *insuper*, in the said Courts, for any Sum of Money so received, he shall forfeit, to every Person that shall be molested, vexed, or damaged by Reason thereof, double the Damages occasioned thereby, and to the King, double the Sum so unjustly certify'd or set *insuper* as aforesaid.

Elect. What Method must the Party injured take to recover such Damages ?

Sir John. The Damages are to be recovered by Action of Debt, Bill, Complaint, or Information, wherein no Eessoign, Protection, or Wager of Law shall be allowed, or any more than one Imparlance.

Elect. Will no Stay of Prosecution, in this and the like Cases, be admitted by the Court in Favour of the Defendant ?

Sir John. No. It is expressly enacted, that no Stay of Prosecution, by *non vult ulterius prosequi*, shall be admitted, received, or allowed by any Court whatsoever, in any Suit or Proceeding for the Recovery of any Penalties or Forfeitures inflicted by the Act, or therein mentioned, for, or in order to, the Conviction or Disability of any Person offending against the same.

Elect. Is there no Limitation of Time for Receivers General to make Returns of Arrears, that Persons may certainly know when they are absolutely free from After-Charges?

Sir John. Yes. The Time limited by the Act for the Receivers General to pass their Accounts in the Exchequer, is within two Years, at the farthest, after the End of the Year for which any Rates or Duties shall be payable, and beyond that Time no Receiver, his Heirs, Executors, or Administrators, will be allowed or admitted to set *in super*, or charge any County, Division, or Place, with Arrears?

Elect. How are Arrears afterwards to be recovered, or must the Crown lose such Arrears?

Sir John. No. The Crown will lose nothing by the Neglect of Receivers, in this Case, if either they or their Securities are solvent; because all such Arrears are expressly, by the Act, to remain a Debt upon such Receivers, to be answered by them and their Securities, their Heirs, Executors, and Administrators, Lands, Tenements, Goods and Chattles respectively.

Elect. What is the Power and Duty of the Peace Officers by the Act?

Sir John. All Constables, Headboroughs, Tythingmen, and other Peace Officers, are enjoined, by the Act, to be respectively aiding and assisting in the Execution thereof,

of, and to obey and execute all Precepts and Warrants that shall be directed to them, by any three or more of the respective Commissioners, in that Behalf.

Elect. What may private Persons and Parishes lawfully do, in their own Defence, against the Operation of the Act, and also against vexatious and fraudulent Proceedings of the Officers employed in the Execution of it?

Sir John. Private Persons, who think they are not well able to pay the full Duties, chargeable on their Dwelling Houses by the Act, may lawfully, from Time to Time, during the Continuance thereof, stop up any Number of Windows or Lights they think fit; and with immediate Effect, if it be done before the respective Days appointed by the Commissioners for hearing Appeals, but not afterwards, during the current Quarter; because Appeals once heard and determined, are, by the Act, expressly declared to be final, without any further Appeal upon any Pretence whatsoever.

Private Persons, who think themselves over-rated, may appeal to the Commissioners, and have their Grievances redressed, provided they take Care to attend at the Times and Places appointed by the Commissioners, for hearing and determining such Appeals.

Private

Parishes and Private Persons may, in my Opinion, defend themselves by Law against Re-assessments on the Failure of Collectors, when such Collectors were arbitrarily appointed by the Commissioners (altho' according to the Statute) and not nominated and returned by the Assessors of the Place.

Private Persons may, and ought to, make Informations against Collectors who gather the Duties, by any other Rates, or Books, than what are signed and allowed by the Commissioners, or from Persons not rated, or more Money than is actually charged in such Rates, or who shall fraudulently alter such Rates after they have been signed and allowed, and procure the Penalty, for every such Offence, to be levied on such Collector as the Act directs.

Private Persons, after tendering the full Duties rated on them, before Witnesses, on Demand made by the Collectors, may defend themselves, by Law, against Distresses and Sales of their Goods and Chattles, for more Monies than are actually due; altho' such Collectors should, ~~upon~~, upon false Pretences, obtain a proper and legal Warrant from the Commissioners, in order to justify such Distresses.

Parishes and Private Persons may sue for, and recover, double Damages against Receivers General, who shall, by unjust and false Certificates, Returns, and setting *insuper,*

per, occasion vexatious Processes to be issued out of the Courts of Exchequer against them to their Hurt and Damage.

Private Persons may lawfully, at all Times, hinder Surveyors from inspecting internally, the several Rooms of their Houses, or from entering the House at all at unreasonable Hours, and without a Constable or other Peace Officer, or oftner than twice in the Year, and then only to pass thro' it into the Yard or Backside, externally to inspect the Windows of such Houses that cannot conveniently be seen or numbered without it.

Elect. May Occupiers of Houses lawfully open any Windows or Lights, once stopped up, if they should find it inconvenient to continue them so stopped up any longer?

Sir John. Yes; they may at their own Pleasure open Windows stopped up, before the Assessments are signed and allowed by the Commissioners, without Danger, and afterwards, provided they first give Notice thereof, in Writing, to the Surveyor of the Rates, but, not otherwise, under the Penalty of twenty Shillings for every Window so opened.

Elect. How are the Penalties and Forfeitures to be levied on Offenders against the Act?

Sir John. All Penalties and Forfeitures incurred for any Offences against the Act,
for

for which there is no particular Way of Levying therein prescribed, are to be levied by Warrant under the Hands and Seals of three or more Commissioners of the Division or Place, where such Offence shall be committed, by Distress and Sale of the Goods of the Offender, rendering the Overplus to the Owner, after deducting the reasonable Charges for distraining the same.

Elect. I find the Act has fully provided for the Defence of Occupiers of Houses, against the Frauds and Injustice of the Officers; is there no Provision in the Statute likewise in Favour of Officers who do their Duty, to prevent vexatious Suits and Prosecutions against them?

Sir John. Yes; if any Person shall be sued or prosecuted for any Thing by him done, in Pursuance of the Act, such Person may plead the general Issue *not guilty*, and give the special Matter in Evidence for his own Defence, and if, upon the Trial, a Verdict shall pass for the Defendant, or the Plaintiff shall become nonsuited, such Defendant shall have treble Costs awarded to him against such Plaintiff.

Elect. Is the Act temporary or perpetual?

Sir John. Perpetual, unless repealed by Parliament; and irrepealable by Parliament, until the several Annuities and other Payments, with all Arrearages thereof, shall be paid off and discharged, for which
the

the Duties arising on Houses and Lights, are, by the Act, specially settled and appropriated.

Elect. What are those Annuities, and other Payments, for which these Duties are appropriated, and how much may they amount unto upon the whole?

Sir John. In the first Place, the Duties arising by this Act, are appropriated to make good the Annuities and other Payments charged on the Duties on Houses by the Statute of the 7th and 8th of *W. III.* now repealed, and for this Purpose 91,485*l.* 6*d.* $\frac{3}{4}$, is to be reserved, and applied to the General or Aggregate Fund, out of the first Monies that shall be received in Virtue of this Act, to make good any possible Deficiency arising by the Repeal of that Act.

Secondly, It is also appropriated to make good any Deficiency of the Yearly Sum of 74,334*l.* 0*s.* 11*d.* payable to the *South Sea Company*, out of the Duties on Coals, Culm and Cinders, and the additional Duties on Houses by the 8th of *Q. Anne*, if any Deficiency should arise therein by the Repeal of that Act. And

Lastly, It is further appropriated to the Payment of Four Millions Four Hundred Thousand Pounds, to be raised by Virtue of this Act, for the current Service, and all Arrearages of the *Four per Cent.* Annuities, that shall be granted thereon; which cannot be done without a Year's previous No-

tice being first given in the *London Gazette*, and also affixed upon the Royal Exchange, by Authority of Parliament.

Elec. Suppose the Monies, paid into the Exchequer, should amount to more than is sufficient to discharge all the Payments, for which Rates and Duties on Houses and Windows are appropriated, what is to be done with the Surplus or Remainder?

Sir John. After the several Annuities and other Payments or Charges, by this Act directed to be paid, out of the Monies arising by the said Rates and Duties, and all Arrears thereof, shall be satisfy'd, or Money sufficient shall be reserved for that Purpose, such Surplus or Remainder is, from Time to Time, to be reserved for the Disposition of Parliament, and is not to be issued but as directed by some future Act or Acts of Parliament.

Elec. What Provision is there, in the Act, to make good Deficiencies, in case the Produce of the said Rates and Duties, should not be sufficient to answer all the Payments for which it is appropriated?

Sir John. Such Deficiencies are to be answered and made good out of the first Supplies, that shall be granted in Parliament, next after the Deficiencies shall appear; and, in case no Supplies shall be granted, within six Months after such Deficiencies shall happen, then they are to be made good out of any unappropriated Branch of the *Sinking Fund*, which is to be replaced

by, and out of, the first Supplies that shall be then after granted by Parliament.

Elect. I have but one Question more to ask you, Sir *John*, before I take my Leave, and that as a Matter of Curiosity and Speculation, rather than of any real Use or Advantage, — What may be the probable Annual Produce of this Tax, both in *England* and *Scotland*? — The Computations in the Country differ so widely, that one can hardly form any tolerable Judgment upon it; some extravagantly running it up to a Million, whilst others more modestly set it at a Moiety of that Sum, which is the lowest I have yet heard of. — I should be glad, therefore, to have your Opinion on the Point, because I know you to be well skilled in Political Arithmetick.

Sir *John*. This Question cannot be resolved with any Sort of Certainty; and, I can assure you, the Politicians in *London* vary as much as they do in the Country; but, in my Opinion, the lowest of those two Sums is rather too high. However, that I may not split on the same Rock that others have done, by guessing at Random and in the Gross, I shall, in Order to come at the Truth as near as possible, attempt an Estimate on probable and rational Principles.

Let it be considered then, that your best Political Arithmeticians compute there are sixteen hundred thousand Houses within the Kingdom of *Great Britain*; of which

four hundred thousand are in *Scotland*, and twelve hundred thousand in *England*.

Scotland being totally exempt from the Two Shilling Duty on Houses, and only subjected, by the Act, to the Duties on Windows or Lights, it may be, reasonably, presumed, from the Nature of the Country, and Poverty of its Inhabitants, that one Moiety at least, being Dwelling Houses under ten Windows, will pay nothing towards this Tax; and, if we reckon the remaining two hundred thousand Houses, taken one with the other, to have sixteen Windows each, then, at Nine-pence a Window, or Twelve Shillings a House, the annual Produce of the Duties, in that Kingdom, will amount to One Hundred and Twenty Thousand Pounds.

Of the twelve hundred thousand Houses in *England*, we may, on the same Principles, suppose that one fourth Part, or three hundred thousand, will not be rated, on account of the Poverty of their Inhabitants; that four hundred thousand more, having less than ten Windows each, will pay only the Two Shilling Duty on Houses, amounting to Forty Thousand Pounds a Year; and, if we reckon the remaining five hundred thousand Houses, as before, at sixteen Windows each, and add thereto the other Duty of Two Shillings, making Fourteen Shillings a House, then the whole Amount of this Branch will be Three Hundred and Fifty

Fifty Thousand Pounds, and the total Produce of all the Duties on Houses, Windows and Lights in *England*, Three Hundred and Ninety Thousand Pounds; which, added to the One Hundred and Twenty Thousand Pounds raised in *Scotland*, makes the total gross Amount of these Duties, in all *Great-Britain*, to be Five Hundred and Ten Thousand Pounds *per Annum*.

Out of this Sum, according to the best Computation I can make, must be allowed, for necessary Charges in Surveying, Collecting, Levying, Paying, Receiving, and Accounting, and for probable Deficiencies by void Houses and irrecoverable Arrears, at least, Sixty Thousand Pounds; which being deducted from the total gross Produce above-mentioned, there will remain a net Sum of Four Hundred and Fifty Thousand Pounds, to be paid annually into the Receipt of his Majesty's Exchequer.

See the Account stated at the End.

Elect. This is a noble Fund for the Government's Service, and, in my Opinion, without Compliment to the Minister (who, I hear, is a Gentleman of great Honour and Humanity) is the most equitable and least burthensome that could have been thought on.——But I believe, Sir *John*, by this Time, you are heartily tired of being catechised, and would rejoice to be released.——I should beg Pardon for the Trouble I have given you, didn't I know it would offend

send. — I am therefore, without further Ceremony, Sir John, your most humble Servant.

I hear you are, within a Day or two, to set out for *London*. — If you have any Commands for your Friends in the Country, I shall be proud to execute them.

Sir John. I have but one Command, and that is for yourself — *Freely you have receiv'd; freely give.* Don't act the Miser, but be communicative; that my Friends, within the Circle of your Acquaintance, may know how to behave, in this novel Situation. — You'll make me duly civil to them all, as they fall in your Way; and tell them from me, that if any future Doubt or Difficulty should arise, during my Absence, they may depend upon my best Advice, as soon as I am apprized of it, — And so I bid you, heartily, Farwell.



The

Erratum. In Page 39, Line 8 from the Bottom, for Rates, read Place.

The ACCOUNT stated on the above ESTIMATE.

<i>Dr.</i>		<i>Cr.</i>	
	<i>l.</i>		<i>s.</i>
To annual Produce of the Duties on Windows or Lights in Scotland	120,000	By Allowances to Receivers, Collectors, and Clerks, at 6 <i>d.</i> $\frac{1}{2}$ as <i>per</i> the Act	13,812 10
To ditto Duties on Houses in England	40,000	By 200 Surveyors, at 60 <i>l.</i> <i>per Ann.</i> each	12,000 00
To ditto on Houses, Windows and Lights in ditto	350,000	By Deficiencies for void Houses and Arrears	30,000 00
Total £. 510,000		By Contingencies to make a round Total	4,187 10
		By net Produce for Ballance	450,000 00
		Total £. 510,000 00	

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